

State of Louisiana  
Department of Revenue  
**Corporation Apportionment and Allocation Schedules**  
**COMPLETE ALL APPLICABLE SCHEDULES.**

Name as shown on CIFT-620

Income taxable period covered

**SCHEDULE M - COMPUTATION OF CORPORATE FRANCHISE TAX AND INCOME TAX PROPERTY RATIOS**

1. Items	Located everywhere		Located in Louisiana		
	2. Beginning of year	3. End of year	Franchise tax property factor 4. End of year	Income tax property factor	
				5. Beginning of year	6. End of year
<b>Intangible assets</b>					
1. Cash .....					
2. Notes and accounts receivable .....					
3. Reserve for bad debts .....	(            )	(            )	(            )		
4. Investment in U.S. govt. obligations .....					
5. Stock and obligations of subsidiaries .....					
6. Other investments (Attach schedule.) .....					
7. Loans to stockholders .....					
8. Other intangible assets (Attach schedule.) .....					
9. Accumulated depreciation .....	(            )	(            )	(            )		
10. Total intangible assets (Add Lines 1-9.) ...					
<b>Real and tangible assets</b>					
11. Inventories .....					
12. Bldgs. and other depreciable assets .....					
13. Accumulated depreciation .....	(            )	(            )	(            )	(            )	(            )
14. Depletable assets .....					
15. Accumulated depletion .....	(            )	(            )	(            )	(            )	(            )
16. Land .....					
17. Other real & tangible assets (Attach sch.) .....					
18. Excessive reserves, assets not reflected on books, or undervalued assets .....					
19. Total real and tangible assets (Add Lines 11 through 18.) .....					
20. <b>Total assets (Add Lines 10 and 19.)</b> .....					
21. Enter amount from Line 19 above. ....					
22. Less real and tangible assets <b>not</b> used in production of net apportionable income (Attach schedule.) .....					
23. Balance .....					
24. Beginning of year balance .....					
25. Total (Add Lines 23 and 24.) .....					
26. Franchise tax property ratio (Line 20, Column 4 ÷ Line 20, Column 3) .....			_____ %		
27. Income tax property ratio (Line 25, Column 6 ÷ Line 25, Column 3) .....					_____ %

**SCHEDULE N - COMPUTATION OF CORPORATE FRANCHISE TAX APPORTIONMENT PERCENTAGE**

1. Description of items used as ratios	2. Total amount	3. Louisiana amount	4. Percent (Col. 3 ÷ Col. 2)
1. Net sales of merchandise, charges for services, and other revenues			
A. Sales (See instructions.) .....			
B. Charges for services (See instructions.) .....			
C. Other Revenues: Itemize. (See instructions.)			
(i) Rents and royalties .....			
(ii) Dividends and interest from subsidiaries .....			
(iii) Other dividends and interest .....			
(iv) All other revenues .....			
D. Total (Total the amounts in Cols. 2 and 3. Enter ratio in Column 4.) .....			_____ %
2. Franchise tax property ratio (Enter in Col. 4 the percent from Line 26, Schedule M.) ...			_____ %
3. Net sales of corporations engaged in the business of manufacturing (See instructions.)			_____ %
4. Total of applicable percents in Column 4 .....			_____ %
5. Average of percents (Divide Line 4 by applicable number of ratios. Enter here and on Page 1, Line 7B of CIFT-620.) .....			_____ %

**SCHEDULE P - COMPUTATION OF LOUISIANA NET INCOME**

Column 3 must be completed. Column 2 must also be completed if the separate accounting method is used.

1. Items	2. LA amounts (Lines 1 through 27)	3. Totals
1. Gross receipts _____ Less returns and allowances _____		
2. Less: Cost of goods sold and/or operations (Attach schedules.) _____		
3. Gross profit _____		
4. Dividends _____ Less: Dividends that have borne LA income tax (Attach schedule.) _____ Balance _____		
5. Interest _____		
6. Gross rents _____		
7. Gross royalties _____		
8. Net gains from sale of capital assets (Attach schedule.) _____		
9. Net gains (loss) from sale of property other than capital assets (Attach schedule.) _____		
10. Other income (Attach schedule.) _____		
11. Total income (Add Lines 3 through 10.) _____		
12. Compensation of officers _____		
13. Salaries and wages (not deducted elsewhere) _____		
14. Repairs (Do not include cost of improvements or capital expenditures.) _____		
15. Bad debts _____		
16. Rent _____		
17. Taxes (Attach schedule.) _____		
18. Interest _____		
19. Contributions _____		
20. Depreciation (Attach schedule.) _____		
21. Depletion (Attach schedule.) _____		
22. Advertising _____		
23. Pension, profit sharing, stock bonus, and annuity plans _____		
24. Other employee benefit plans _____		
25. Other deductions (Attach schedule.) _____		
26. Total deductions (Add Lines 12 through 25.) _____		
27. Net income from Louisiana sources (If separate [direct] method of reporting is used, enter here and on Line 33.) _____		
28. Net income from all sources (Subtract Line 26, Column 3 from Line 11, Column 3.) _____		
29. Less: Allocable income from all sources (See instructions.) Attach schedule supporting each amount.		
A. Net rents and royalties _____		
B. Net profits or losses from sales or exchanges of property not made in the regular course of business _____		
C. Other net allocable income _____		
30. Net income subject to apportionment (Subtract Lines 29A, B, and C from Line 28.) _____		
31. Net income apportioned to Louisiana (See instructions.) _____		
32. Add: Allocable income from Louisiana sources (See instructions.) Attach schedule supporting each amount.		
A. Net rents and royalties _____		
B. Net profits or losses from sales or exchanges of property not made in the regular course of business _____		
C. Other net allocable income _____		
33. Louisiana net income before loss adjustments and federal income tax deduction (Add Lines 31, 32A, B, and C or enter amount from Line 27, whichever is applicable, here and on Page 1, Line 1A of Form CIFT- 620. Round to nearest dollar.) _____		

**SCHEDULE Q - COMPUTATION OF INCOME TAX APPORTIONMENT PERCENTAGE**

1. Description of items used as ratios	2. Total amount	3. Louisiana amount	4. Percent (Col. 3 ÷ Col. 2)
1. Net sales of merchandise and/or charges for services			
A. Sales (See instructions.) _____			
B. Charges for services (See instructions.) _____			
C. Other gross apportionable income _____			
D. Total (Enter total of Lines A, B, and C in Col. 2 and Col. 3.) _____ (Enter ratio in Col. 4.) _____			_____ %
2. Wages, salaries, and other personal service compensation paid during the year (Enter amounts in Column 2 and Column 3, and ratio in Column 4.) _____			_____ %
3. Income tax property ratio (Enter percentage from Line 27, Schedule M.) _____			_____ %
4. ONLY corporations primarily in the business of manufacturing or merchandising, enter ratio from Line 1D, Column 4 (See instructions.) _____			_____ %
5. Total of percents in Column 4 _____			_____ %
6. Average of percents (Use this result in determining income apportioned to Louisiana on Line 31, Schedule P.) _____			_____ %